

#### ABSTRACT OF THE DISCLOSURE

A magnetic encoder in which a pulse generator is protected and sensing capabilities and durability are remarkably improved, and a bearing unit into which the magnetic encoder is incorporated. The magnetic encoder is mounted on a bearing unit and comprises a reinforcing ring and a multi-pole magnet for detecting the rotation speed thereof. The multi-polar magnet is attached to the outside surface of the reinforcing ring, and a peelable protective cover formed from magnetic rubber or the like is attached to the surface of the multi-polar magnet and a handle is provided to facilitate operation. In alternative embodiment, the protective cover is composed of a thin film.